## § 9909. Implementation of Tax Deduction by the Director of Revenue and Taxation.

The Director of Revenue and Taxation shall, no later than one hundred and twenty days after the enactment hereof, in cooperation with the Secretary, develop procedures to implement the tax deduction authorized by this Article, and to that end shall:

- (a) enact such requirements for claimants as may be necessary to implement this Article;
- (b) promulgate forms and publications to assist eligible businesses claiming the tax deduction;
- (c) develop procedures to facilitate the tax deductions on BGR; and
- (d) coordinate with the Secretary relative to verifying certified tax deductions.

Source: PL 23-25 § 4 (Sept. 20, 2024).